

TAXATION
OF
COALS,

CONSIDERED IN AN

ADDRESS

TO THE INHABITANTS OF THE CITIES OF
LONDON AND WESTMINSTER,

And all Places supplied with

COALS

FROM THE PORT OF LONDON.

BY DAVID HARDIE. *K*

LONDON:

Printed for the Author,

AND SOLD BY

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1792.

Price One Shilling and Sixpence.

[ENTERED AT STATIONER'S HALL.]

TAXATION

C O A L S

ADDRESSES



LONDON AND WESTMINSTER

And all places supplied with

COALS

FROM THE TOWER OF LONDON

BY DAVID HARRIS

ENTERED AT STATIONERS' HALL
FOR THE CLERK OF THE WORKS

TAXATION

OF

COALS.

HAVING revised the whole process of the late Consolidation of the national duties, and concluded a minute Inquiry into the present state of the public Revenue of this kingdom, I beg leave, in the first instance, to submit to your consideration, a few remarks on the article of COALS.

The word *duty*, is derived from the word *due*, and implies a sum of money *due*. Money is due to the State from each of its members, for the support of Government, because Government is necessary to society, and each member participates in the benefit of Government. The money which thus becomes due to the State, is a duty. As the whole kingdom equally reaps the benefit of Government, justice requires, that all parts of the kingdom should equally contribute to the expence of Government, and no more. Such sums of money as are exacted from any part of the
B kingdom,

kingdom, above its equalshare of the expence of Government, are not duties nor Revenue of any description; they are either avowed local contributions, which cannot be levied on a free people, but in cases of real or supposed necessity, or they are private exactions imposed by the Administration of Government, without the sanction of any of the constituted Authorities in this kingdom.

Reason and experience shew, that it is utterly impracticable to raise a duty to the State on British Coals, for home consumption. Collieries are scattered over the greater part of the Island. They are frequently several miles distant from houses or villages, or towns, or cities, which is a circumstance highly unfavorable to revenue regulation. Many collieries are worked merely to serve the few houses or villages lying contiguous, and the pits, mines, and avenues of large collieries, are very numerous. A duty could not be levied without an incredible number of additional excise officers, which would bring a Financier into a dilemma, that would doubtless prove his ruin. If the duty were rated low, the expence of collection would be proportionably high and impolitic. If the rate were high, so as to reduce the expence of collection to its due proportion, the people could not suffer the oppression, and the produce would be so great,

as to render the present systems of Excise and Customs totally unnecessary ; because, the quantities of Coals used in foundries, glass-houses, breweries, chymical works, and a vast variety of other kinds of manufacture, together with the quantities consumed by private families, would raise a revenue equal to both the present departments of Excise and Customs. No-one of the necessities of life could bear a tax, capable of supporting the number of officers which such a duty would require. Were a duty to the State upon Coals attempted, and an account at the end of the year brought to the bar of the House of Commons, I am confident, no Chancellor of the Exchequer in this kingdom, would have courage to look it in the face ; and experience shews, that the most rapacious and foolish of public Men, have never once attempted to carry a public duty on Coals for home consumption into effect. All our manufactures must be banished the country, and all our fellow-subjects must be dragging their chains, before we can see a public burthen laid on Coals, Culm, and Cinders.

The Metropolis of England, together with a few ports situate on some particular parts of the margin of the Island, are singled out from the kingdom at large, like so many provinces belonging to a foreign State, and *over and above their share of the public burthens* are charged in the

article of Coals, with the enormous private contribution of upwards of half a million per annum, under the pretext of a duty to the King.

It appears by the Report of the Select Committee of Finance, in 1791, that the net produce of that contribution for five of the late years, is as follows, viz.

1786 -	£. 474,152
1787 -	524,666
1788 -	534,468
1789 -	551,919
1790 -	510,945

	<u>2,596,150</u>
Medium of 5 years	<u>519,230</u>

About two thirds of this contribution is levied upon the port of London, as follows, viz.

1786 -	£. 327,955
1787 -	335,589
1788 -	338,663
1789 -	351,311
1790 -	330,070

	<u>1,683,588</u>
Medium of 5 years	<u>336,717</u>

From

From which it is evident, that this private contribution to the State draws from the Port of London at the rate of £. 336,717 per annum, which is £. 922 per day, over and above all its public burthens.

In kingdoms and principalities, which are not yet emancipated from slavery, private contributions are often exacted, to gratify the improvident rapacity of the despots.

In free States, no avowed private contributions ever take place, but in cases of real or supposed necessity from famine, pestilence, or the sword. Under such circumstances, partial contributions may be consistent with justice and equity, and the principles of the British Constitution, because the laws of both God and man admit of every thing arising out of necessity; but clandestine local contributions may be levied in a great variety of cases.

In times of real, or supposed necessity, a private contribution may be sanctioned by a law; and the Administration of the Executive Power, contrary to the meaning of the law, might extort the contribution, after the necessity has ceased to exist.

A partial contribution might be clandestinely exacted, where the Legislature had granted

granted a local duty to indemnify Government for a local benefit conferred by the State ; and where the Administration of the Executive Power, contrary to the meaning of law, extorts the duty after the indemnification has been made good.

A local contribution might be clandestinely exacted by the Administration of the Executive Power, by making the same law serve the purpose of two or more distinct Acts, by putting various constructions on the same words : a construction for one part of the country, and a different construction for another part of the kingdom, in order to raise several duties in room of one.

A private contribution might be secretly levied in cases where, at the time of the formation of an Act, the rate of a duty is treacherously augmented, without the knowledge of the Legislature.

And a local contribution might be clandestinely levied in cases, where the Administration of the Executive Power for a season usurps the unconstitutional authority of exacting sums of money from the people, without even the shadow of a law ; and where the sanction of the Legislature is afterwards surreptitiously obtained, by foisting such sums under the appellation

lation of duty, into some general complicated act, the minutiae of which precludes the personal investigation of the members.

These are the causes, which alone have conspired to produce the present contributions on Coals, Culm, and Cinders, at the port of London, there being no law in this kingdom for the exaction of any duty to the King on Coals, or Culm, or Cinders.

Under the troubled reigns of William the Third, and Queen Anne, several acts passed for raising private contributions on Coals, Culm, and Cinders, and the foreign wars, invasions, and conspiracies of the times, may have produced a *necessity* to give operation to these laws for a season; but all such laws became null and void, at the very instant when the necessity ceased to exist, because there is nothing in the statute book to shew, that the Legislature ever meant that the duties should continue longer; and because it is universally admitted, even by the Executive Power itself, that no law is to be construed to work a wrong.

These private contributions were introduced in the year 1695, by the act 6 and 7, W. III. cap: 18. entitled, "An act for granting to his Majesty certain Duties upon Glass Wares, Stone and Earthen Bottles, Coals, and Culm,
" for

“ for carrying on a War against France.” The Preamble says, “ Most Gracious Sovereign, “ We, Your Majesty’s most dutiful and loyal “ Subjects, the Commons assembled in Par- “ liament, for a further Supply of your Ma- “ jesty’s extraordinary occasions for and to- “ wards the necessary defence of your Realms, “ and carrying on the War against the French “ King, do most humbly present your Ma- “ jesty with the gift of the Impositions, Rates, “ and Duties, herein after-mentioned.”

By this act, a duty was imposed on all Coals and Culm, waterborn coastwise, at the rate of 5s. per chaldron on Coals, and 1s. per chaldron on Culm, for the term of five years

As the act comprehended only such Coals and Culm, as were carried coastwise ; and as all the ports and places on the coast at or near collieries, and all the internal parts of the kingdom which were served with Coals, by land-carriage, remained absolutely free from any share of the burthen ; these Duties on Coals and Culm were mere local exactions, and not public duties of any description whatever.

Although the article of Coals never could have become an object of revenue to the State for the reasons already assigned, yet it might have

have proved a very fit instrument to raise a local duty for a local purpose, from the inhabitants of the Metropolis, where the whole of the Coals were obliged to pass through the port, under the regular charge of the Collector; and it appears, that in the year 1667, a local duty, payable to the Lord Mayor, was imposed on all Coals, imported into the port of London, for re-building the churches and public works, which had been destroyed by the memorable fire of 1666. At the time King William's Minister projected the local duty for the general service of the State, the inhabitants of the Metropolis had been in the habit of paying Coal duties, for the space of eight and twenty years; and it is to be presumed, that after so great a lapse of time, the bulk of the Citizens, who do not take the trouble to pry into the appropriation of taxes, might not have known whether they were local or general duties. An enhancement of the price of Coals through the imposition of a new duty, might by many have been attributed to a casual rise in the freight, which often occurs in the winter season, and, notwithstanding, most objects when first doomed to Taxation, attract no small share of the public attention; yet, Financiers find by experience, that additional duties, with a very little address, may be heaped upon old objects of Revenue, without creating the smallest alarm.

The local contribution on Coals and Culm, was inserted in the Act, along with public duties on Glass Wares, and Stone, and Earthen-Bottles, with intention, no doubt, that it might pass in the crowd as a public burthen. All these circumstances tended to favor the introduction of the private contribution on Coals, for the general service of the State, and the Bill passed without opposition.

As the sum raised to the State on a five years local duty must have gone but a short way in carrying on a war with France, and as the people had expressed no dislike to Coal contributions, the Minister, before three years had elapsed, proposed a public burthen on Coals, waterborn or not waterborn, and a Bill was ordered to be brought in accordingly, as appears by the following extracts from the Journals of the 7th April, 1698, viz. " Sir Thomas Littleton, according to order, reported from
 " the Committee of the whole House, who
 " were to consider of the Supply granted to
 " his Majesty, the resolutions of the said Committee, which they had directed him to
 " report to the House; which he read in his
 " place, and afterwards delivered in at the
 " clerk's table, where the same were read, and
 " are as follows, viz."—

RESOLVED, " That it is the opinion of this
" Committee, that over and above the duties
" already payable, a further duty be laid
" upon all Coals and Culm."

RESOLVED, " That it is the opinion of this
" Committee, that the said duty upon all Coal
" shipped, or waterborn in order to be ship-
" ped, be five shillings per chaldron."

RESOLVED. " That it is the opinion of this
" Committee, that the said duty be paid by the
" owner or master of the vessel, at the place
" of landing the said Coal."

RESOLVED, " That it is the opinion of this
" Committee, that the said duty upon Coal
" not shipped, or waterborn in order to be
" shipped, where the same usually are, or may
" be sold by weight, be two shillings per ton.

RESOLVED, " That it is the opinion of this
" Committee, that the said duty upon Coal not
" shipped, or waterborn in order to be ship-
" ped, where the same usually are, or may be
" sold by measure, be 3s. per chaldron."

RESOLVED, " That it is the opinion of this
" Committee, that the said duty upon Coal not
" shipped, or waterborn in order to be ship-
" ped, be paid by the owner.

RESOLVED, " That it is the opinion of this
" Committee, that the said duty upon Culm
" be one shilling per chaldron, to be paid by
" the owner thereof."

" The first resolution being read a second
" time, and the question being put, that the
" House do agree with the Committee in the
" said resolution; That over and above the
" duties already payable, a further duty be
" laid upon all Coal and Culm.—The House
" divided.

" The Noes go forth.

" Tellers for the Yeas { Mr. Sloan }
" { Mr. Burrington } 144

" Tellers for the Noes { Mr. Bickerstaffe }
" { Mr. Brotherstone } 123

" So it was resolved in the affirmative.

" The rest of the resolutions being severally
" read a second time, were upon the question
" severally put thereupon, agreed unto by the
" House,"

ORDERED, " That a Bill be brought in upon
" the said resolutions, and that Mr. Attorney
" General,

"General, Mr. Solicitor General, and Mr.
"Lowndes, do prepare and bring in the Bill."

But the House instantly perceiving that the Minister had surprized it into the absurd resolution for a public duty, where no public duty could be levied, referred the subject back to the Committee, as appears by the Journals of the 16th April, 1698, which say: "Sir Thomas Littleton reported from the Committee of the whole House, to whom it was referred, to consider further of ways and means for raising the supply granted to his Majesty, the resolutions of the said Committee which they had directed him to report to the House, which he read in his place; and afterwards delivered in at the clerk's table, where the same were read, and are as follow, viz.

RESOLVED, "That it is the opinion of this Committee, that a duty be laid upon all Coals imported from Scotland or other parts beyond sea, sold by weight or measure."

RESOLVED, "That it is the opinion of this Committee, that the said duty upon such Coals imported and sold by weight, be five shillings per ton."

RESOLVED, "That it is the opinion of this Committee, that the said duty upon such
"Coals

“ Coals imported and sold by measure, be seven shillings and six-pence per chaldron.”

RESOLVED, “ That it is the opinion of this Committee, that a duty of three shillings and four-pence per ton be laid upon all Coals shipped, or waterborn in order to be shipped, which are usually sold by weight.”

RESOLVED, “ That it is the opinion of this Committee, that the said duties be paid at the place of landing the said Coals.”

“ The said Resolutions being severally read a second time, were upon the question severally put thereupon, agreed unto by the House.”

ORDERED, “ That it be an instruction to the Members who are to prepare the Bill for the duties upon Coals, That they do prepare the same, so as to include the matter of the said Resolutions.”

Thus we find, that the Minister's visionary project of raising a public burthen on Coals, was totally laid aside ; but, in consequence of the last string of Resolutions, the Act 9 and 10 W. III. cap. 13. imposed the following local duties for the term of five years, from 15th of May, 1698, viz. Five shillings per chaldron, and

and three shillings and four-pence per ton on Coals, and one shilling per chaldron on Culm, waterborn coastwise. The Preamble set forth his Majesty's "*Extraordinary Occasions.*"

As Cinders had hitherto escaped the observation of the Financier, the Act 10 and 11 W. III. cap. 21. imposed a duty of five shillings per chaldron on all Cinders made of Pit Coal, waterborn coastwise, for the term of four years, from 15th of May, 1699.

The Act 1 Anne, Stat. 2. cap. 4, continued the duties on Coals, Culm, and Cinders, waterborn coastwise, for five years, from 14th of May, 1703.

The Act 4 Anne, cap. 6, continued the duties on Coals, Culm, and Cinders, from 14th of May, 1708, to 30th September, 1710. The Preamble mentioned his Majesty's "great occasions for money, to carry on the present War."

I now arrive at two Acts of Queen Anne, which originally sanctioned two of the constituent parts of the present private contribution on Coals, Culm, and Cinders.

The Act 8 Anne, cap. 4, was entitled, "An Act for continuing part of the duties upon
" Coals,

“ Coals, Culm, and Cinders, and granting new
 “ duties upon Houses, having 20 windows, or
 “ more, to raise the sum of £.1,500,000 by
 “ way of Lottery, for the service of the year
 “ 1710.”

The Preamble runs in these words: “ May
 “ it please your most excellent Majesty, We,
 “ your most dutiful and loyal Subjects, the
 “ Commons of Great Britain, in Parliament
 “ assembled, being desirous by the most early
 “ and effectual ways and means, to raise such
 “ Supplies as are necessary for the prosecution
 “ of the present War, and for enabling your
 “ Majesty at the end thereof, to establish a
 “ good and lasting Peace, have for that end
 “ and purpose given and granted, and do by
 “ this Act give and grant, &c.”

By this Act, the duty was greatly reduced,
 as follows; viz. Two shillings per ton, and
 three shillings per chalder on Coals; seven-
 pence two-tenths of a penny per chalder on
 Culm, and three shillings per chalder on Cin-
 ders made of Pit Coal brought by sea, from
 any port or place within the same, for the term
 of 32 years, from 29th September, 1710.

On sufficient security being given, three
 months were allowed for the payment, or 2½
 per Cent. for ready money; and it was the
 practice

practice at the port of London, to allow the discount in all cases, when the ship was discharged within 16 working days, that is, Sundays and Holidays excepted, after the warrant granted to land ; but at the other ports, such limitation was different, some having six, others ten, and several fourteen days allowed, by order of the Board of Customs, according to the different situations and conveniencies of the ports, so that paying down the money within the days so respectively allowed at such ports, either upon a bond given, or a deposit taken by way of security, was held to be a sufficient prompt payment to this duty, to entitle to discount ; and it is supposed, that about three-fourths of the cargoes obtained the discount.

This Act passed in the year 1709, which was three years after the Union of the two kingdoms, when the same Revenue laws extended over the whole Island of Great Britain.

But the Inhabitants of the Metropolis of Scotland, on hearing of the progress of the Bill through Parliament, sent notice to the Minister, that they did not choose to be included in the private contribution on Coals, Culm, and Cinders, carried coastwise ; and that they not only desired an exemption for their own port

D. of

of Leith, but likewise for the whole Frith of Forth.

As no local contribution for the general service of the State could be Constitutionally exacted, without the consent of the people, except in a case of absolute necessity, the existence of which, perhaps the Minister could not at that day easily prove; the desired exemption was immediately granted by a particular clause, as follows, viz.

“ And whereas a doubt may arise, whether
 “ Coals, Culm, and Cinders, carried from the
 “ Bridge of Stirling, which is on the Frith of
 “ Forth, to the town of Dunbar, are liable to
 “ the duties by this Act imposed, as if they
 “ were carried to sea. It is hereby provided,
 “ enacted, and declared, that such Coal, Culm,
 “ and Cinders, so carried from the Bridge of
 “ Stirling, to the town of Dunbar, or to any
 “ part betwixt them, shall not by reason of
 “ such carriage, be liable to the duties by this
 “ Act imposed, any thing in this Act to the
 “ contrary notwithstanding.”

Following this example, the County of Cumberland obtained an exemption between Ellen Foot and Bank End, by the 8 Geo. I. cap. 14.

Edinburgh could never have thought of suffering a local contribution to be levied on
 Coals,

Coals, because it always takes care to see the Inhabitants served with that necessary of life, upon the most reasonable terms. When Coals become scarce, and above the common standard price, the Magistrates grant a Bounty on Importation, provide places at the City's expence, for depositing the Coals until disposed of, and suffer Coal ships to pass free of all shore dues, beaconage, and anchorage.

Their advertisement at the commencement of the present winter, was as follows, viz.

“ COALS. ”

“ *Edinburgh Council Chamber, October 29, 1791.*

“ The Right Hon. the Lord Provost, Magistrates and Council, having taken into serious consideration the great distress the Poor of the Metropolis and its liberties are under, from the present scarcity and high price of Coals.”

RESOLVED, “ During such scarcity, not only to dispense with the whole duties payable to the City, viz. Shore dues, beaconage, and anchorage on ships importing Coals, but also do hereby offer a *Premium of One Shilling* sterling per ton, on the first ten thousand tons
D 2 of

“ of Coals, that shall be imported into the har-
 “ bour of Leith, after the 31st of October,
 “ current, and sold for the use of private fami-
 “ lies only, to be paid by the City Chamber-
 “ lain, on producing a Certificate of the quan-
 “ tity so delivered, from a person appointed
 “ by the Magistrates to attend the delivery of
 “ each cargo. And further, to encourage a
 “ speedy importation of Coals to Leith, by
 “ ship-masters and others, who have no areas
 “ or folds of their own; and to prevent loss of
 “ time, the Timber Bush of Leith, is (without
 “ fees of any kind) appropriated for the recep-
 “ tion of any quantity of Coals, not immedi-
 “ ately disposed of on the Quays, to be sold
 “ to private families only, the proprietors be-
 “ ing entitled to the premium on producing
 “ certificates as above, whether the Coals have
 “ been stored for sale in the Timber Bush, or
 “ private folds.”

“ *Extracted from the Records.*”

About a fortnight after the commencement
 of that Bounty, a Committee was appointed
 for the laudable purpose of opening a Sub-
 scription for reducing the price of Coals to
 such a standard, as might render the purchase
 of it easy to the lower class of people, as ap-
 pears by the following advertisement, published
 in the Edinburgh Gazetteer, Tuesday, Novem-
 ber 16, 1792.

IN.

"INDUSTRIOUS POOR."

" A number of respectable Citizens having
" met together, for the purpose of taking into
" their consideration the great scarcity of fuel,
" and the melancholy situation of the industri-
" ous Poor came to the benevolent Resolution,
" That a Committee should be instituted for,
" the laudable intent of opening a Subscription
" for reducing the enormous price of Coals to
" such a standard, as might render the pur-
" chase of it easy to the above class of people,
" when present distress was in the extreme.
" The Committee being convened, a Subscrip-
" tion was instantly opened to carry the above
" plan into effect, and Mr. Handyside, mer-
" chant Exchange, was appointed Treasurer."

" The Public is humbly requested to ob-
" serve, that the smallest donation at this sea-
" son of general scarcity, will be considered as
" a compassionate offering to the indigent and
" distressed Citizen."

" N. B. Subscription Papers will be found
" in the Coffee-Houses, and other places of
" public resort."

The Inhabitants of Edinburgh are making
still further exertions, in order to obtain cheap
Coals, as appears by the Edinburgh Herald of
Wednesday

Wednesday, the 28th of November, 1792, which says, " This day the Lord Provost, Magistrates, and Council of this City, came to the unanimous Resolution of employing the most eminent Engineers, to make a Survey and Report as to the practicability of executing a Canal from the West Country, to bring Coals and other articles, which there abound at a cheap rate, to this City.

Perhaps the Scotch are, in some respects, a century behind the English, but in regard to the useful knowledge of procuring cheap Sea Coal, free of king's duty; it must be confessed that the Metropolis of England is within two years of being a compleat century behind the Metropolis of the North.

The celebrated Author of the Inquiry into the Nature and Causes of the Wealth of Nations, gives the Theory of a Bounty instead of a Duty on Coals, which the Metropolis of Scotland has literally reduced to practice. He says, " In a country where winters are so cold
 " as in Great-Britain, Fuel is, during that season, in the strictest sense of the word, a necessary of life not only for the purpose of
 " dressing victuals, but for the comfortable
 " subsistence of many different sorts of workmen, who work within doors, and Coals
 " are the cheapest of all fuel. The price of
 " fuel

“ fuel has so important an influence upon that
 “ of labour, that all over Great-Britain ma-
 “ nufactures have confined themselves prin-
 “ cipally to the Coal Countries, other parts of
 “ the country, on account of the high price of
 “ this necessary article, not being able to work
 “ so cheap. In some manufactures besides,
 “ Coal is a necessary instrument of trade, as
 “ in those of Glass, Iron, and all other metals.
 “ If a Bounty could in any case be reasonable,
 “ it might, perhaps, be so upon the transpor-
 “ tation of Coals from those parts of the coun-
 “ try in which they abound, to those in which
 “ they are wanted. But the Legislature, in-
 “ stead of a Bounty, has imposed a Tax of
 “ Three Shillings and Threepence a ton upon
 “ Coal carried coastwise, which, upon most
 “ sorts of Coal, is more than sixty per cent.
 “ of the original price at the coal-pit. Coals
 “ carried either by land, or by inland naviga-
 “ tion, pay no duty. Where they are natu-
 “ rally cheap, they are consumed duty free ;
 “ where they are naturally dear, they are load-
 “ ed with a heavy duty.”

The Ingratitude of this country suffered that
 great man to die unrewarded. His private la-
 bours at the close of life procured him inter-
 est, through which he was appointed one of
 the Board of Customs in Scotland. A few
 years since, when he was called to London to
 attend

attend the Treasury Board on the subject of Officers' Fees, he shewed me the papers relative to that business; and I have not yet been able to forget my indignation, on seeing such transcendent abilities smothered in the trammels of a Treasury. But whoever sees his writings, will find no cause of regret. In his Inquiry into the Wealth of Nations, he has anticipated the wisdom of ages—he has filled the world with knowledge—he resembles the meridian sun, before whom all other lights disappear.

The City of York, like the City of London, had neglected to prevent the imposition of the King's local contribution on Coals, Culm, and Cinders, and likewise had omitted to represent the injustice of continuing the exaction, after the laws which imposed the duty had become null and void; but the Inhabitants of the City of York are now making some exertions, for the purpose of counteracting that oppressive local duty. They have not gone so far as to grant a Bounty, but individuals are now raising a Subscription, in order to reduce the exorbitant price of Coals, as appears by the following Summons from the Mayor, published in the York Herald, Saturday, November 10, 1792.

“ CITY

“ CITY OF YORK.

“ In pursuance of a Requisition, signed by
 “ many most respectable Inhabitants of this
 “ City, who were met at the York Tavern, to
 “ take into consideration the entering into a
 “ Subscription for the purchasing Sea or other
 “ Coals, in order to serve the poor house-
 “ keepers at the cheapest rate, and for more
 “ effectually supplying the town with that ne-
 “ cessary article, I request a General Meeting
 “ of the Inhabitants of this City at Guildhall,
 “ on Monday next, at twelve o’clock, for the
 “ further consideration of the same business.

“ R. A. DODSWORTH, Mayor.

“ *Guildhall, Nov. 9, 1792.*”

The success of that Meeting appears by the
 York Courant of Monday, the 19th of No-
 vember, 1792, which says, “ At a numerous
 “ and respectable Meeting, held at the Guild-
 “ hall on Monday last, to consider of effec-
 “ tual means of supplying this City with Coal,
 “ and the poor with that necessary article on
 “ moderate terms, several Resolutions were
 “ agreed on, and the sum of £.693 17s. was
 “ immediately subscribed to effect these de-
 “ fireable purposes. A most liberal Subscrip-
 “ tion throughout the town has since taken
 “ place,

“ place, which, we doubt not, will very ma-
 “ terially tend to lower the exorbitant price
 “ which has been charged for this material
 “ domestic necessary.”

Such are the efforts of the City of York to reduce the exorbitant price of Coals, although the King's local contribution at that place is only Five Shillings and Sixpence per chaldre, while at London it is Eight Shillings and Ten-pence per chaldre, a greater number of fraudulent exactions having been made at London than at York.

The second constituent part of the present consolidated local exaction on Coals, Culm, and Cinders, which was originally sanctioned by Parliament, is two shillings per chaldron, and one shilling and four-pence per ton, on Coals; four-pence eight twentieths per chaldron on Culm, and two shillings per chaldron on Cinders, for the term of 32 years, from the 8th of March 1710, by the Act 9 Anne, cap. 6, intituled, “ An Act for reviving, continuing, and
 “ appropriating certain duties upon several
 “ Commodities to be exported, and certain
 “ duties upon Coals to be waterborn and car-
 “ ried coastwise; and for granting further
 “ duties upon Candles, for 32 years, to raise
 “ £.1,500,000 by way of a Lottery, for the
 “ service of the year 1711, and for suppressing
 such

“ such unlawful Lotteries, and such Insurance
 “ Offices, as are therein mentioned.”

The Preamble runs thus, “ May it please
 “ your most excellent Majesty, We, your Ma-
 “ jesty’s most dutiful and loyal Subjects, the
 “ Commons of Great Britain in Parliament
 “ assembled, being desirous by the most speedy,
 “ easy, and effectual ways and means, to raise
 “ the necessary Supplies for prosecuting the
 “ present War, (in which your Majesty hath
 “ been for some years engaged) against the
 “ French King, and for enabling your Ma-
 “ jesty at the end thereof, to establish a good
 “ and lasting Peace, have for that end and pur-
 “ pose,” &c.

It appears, that the Metropolis of Scotland
 had not relaxed its vigilance on this occasion,
 for the Act 9 Anne, cap. 6, contains a clause of
 exemption for the Frith of Forth, conceived in
 the very same terms with that granted by the
 8 Anne, cap. 4.

Both duties are under the same regulations,
 and together make, *Five shillings per chalder on*
Coals.

The duty by 8 Anne, cap. 4, was made per-
 petual by the Act 5 Geo. I. cap. 19. ; and the
 duty

duty by 9 Anne, cap. 6, was made perpetual by the Act 3 Geo. I. cap. 7.

As some Gentlemen of undoubted abilities, but whose attention has not been directed to a close examination of the various parts of the complicated machinery of the old System, have greatly misconceived the meaning of the Legislature in regard to the terms of the continuance of duties; and also with respect to the appropriation of duties, granted prior to the New System introduced by the Consolidation Act, in the year 1787, I shall state a few particulars, to enable such Gentlemen to correct their erroneous notions, in regard to these subjects.

Under the present System, the duties are not employed as instruments to borrow money. They remain absolutely free from all incumbrances whatever; but the monies arising from their daily or common operation, are all carried to one great general Fund, called the *Consolidated Fund*; and that Fund alone is charged with the Interest of the National Debt. There is, however, an exception to this general rule, in the case of a late duty on Sugar, which, along with a portion of certain other duties, is kept apart, and directed to continue in force, until they produce the specific sum of £.1,833,000 agreeably to the Act 31 Geo. III. cap.

cap. 15, to help to defray the expence of a late Armament.

But* under the Old System, the National Debt was charged, not on a general Fund, but on the duties respectively. The duties served two distinct purposes. They raised money by their daily or common operation, and were also occasionally employed as instruments to borrow money, for the extraordinary Service of the State. The sums borrowed, were not proportionate to the real value of the duties, because it was impossible to estimate the true value of a duty in futurity, the duration and produce of which, must be precarious.

The sum borrowed on a duty was therefore proportionate, not to the real, but to the nominal value. The nominal value of a duty, depended on the term specified for its continuance, as well as on its produce. The nominal value of a duty, which had been granted for a specific term, could be encreased by means of a prolongation of the term of continuance, without any augmentation of the rate of the duty. When Parliament wanted to borrow money, and yet were loth to impose fresh Taxes, the state of the existing duties was examined to see, whether the nominal value of any of them would admit of augmentation, by means of a farther continuance. If it was found
however,

however, that all the duties had been already perpetuated and incumbered to the utmost of their power, necessity obliged Parliament to impose a fresh tax, to be used as an instrument to borrow the sum required, and for the time being, provide for the Interest by its produce, in the common course of its operation. But, if on the contrary, there happened to be on the List a duty, which had been granted for only a specific term, Parliament, in such case, qualified it for borrowing the sum required, by augmenting its nominal value, through a prolongation of the term of continuance, and thereby for the time, avoided the imposition of a fresh tax. When the greatest possible sum was to be borrowed on any duty, such duty was qualified for the purpose, by being made perpetual.

On the repeal of an encumbered Tax, its incumbrance was transferred to some of the existing duties, which could admit of an additional incumbrance, or to some fresh Tax, imposed for the purpose. In the case of the Taxes proving unproductive, and insufficient for the National Expenditure, the defect was supplied by the imposition of fresh Taxes; and when there happened to be a considerable balance in favour of the Nation, Parliament either remitted some of the Taxes, or applied part of the

the balance to the reduction of the National Debt.

Gentlemen who are not conversant in these regulations of the old system, have imagined that the terms of years for which duties had been granted, were intended to govern the actual duration of such duties, not considering that the terms of continuance were affixed merely for the purpose of qualifying the duties as instruments to borrow money for the extraordinary occasions of the State. As the incumbrance of a repealed Tax was transferred to some existing duty, no tax was responsible for its incumbrance any longer than such circumstances, as were unconnected with the incumbrance, rendered it expedient for the tax to exist. Therefore a mere temporary tax often appeared to be granted for a much longer term than it was expedient for it to exist, and even in many instances was made perpetual; but as these continuations of the duty were solely for the purpose of qualifying it to borrow money, the duty did not subsist a moment longer or shorter on account of such nominal continuations. For instance, the duties on Glass Wares, and Stone and Earthen Bottles, which had been granted for five years by the 6th and 7th of William III. cap. 18, were made perpetual by the Act 7th and 8th of William III. cap. 31, and yet were repealed by the Acts
9 and

9 and 10 William III. cap. 45, and the Act 10 and 11 William III. cap. 18. Thus it is evident, that these duties did not subsist longer than three years, although they had been first granted for five years, and afterwards made perpetual.

Having pointed out the real purpose of the terms of the continuance of duties under the old system, I shall next shew that such terms could not have been intended to govern the actual duration of the duties.

The Act 8 Anne, cap. 4, passed in the year 1709, granting the duty for 32 years, from the 29th of September, 1710, which would not expire until the 29th of September, 1742; yet the duty was made perpetual in the year 1718, by the Act 5 Geo. I. cap. 19. Had these continuations been intended to govern the actual duration of the duty, the Legislature would not have taken the trouble, in the year 1718, to prolong the term of continuance, but would have waited until the year 1742, when they might have been better able to judge how far it would be proper to grant a prolongation of the continuance.

Although a duty was employed as an instrument to borrow money, yet it was neither necessary, nor the practice to oblige that particular

cular duty to continue responsible for the incumbrance; because, if the interest of the debt had been provided for, it was a matter of indifference whether it was paid by the duty on which the money had been borrowed, or any other duty granted in its room. Duties on Whale Fins and Scotch Linen were granted in room of the repealed duties on Glass, Stone, and Earthen Wares, which had been made perpetual, as appears by the Act 9 and 10 William III. cap. 45, which shews that the Legislature means only that the interest of the debt should be provided for, without any regard to the continuance of the particular duties, by which the money had been borrowed. It therefore follows, that the Legislature could have no motive for granting the specific terms of continuance by way of governing the actual duration of the particular duty on which the money was borrowed.

A duty might be granted for raising a specific sum, as in the extraordinary case of the late Duty on Sugar, but no end could have been served by specifying a term of actual duration, because the produce of every duty is precarious. Under the new system, the duties are not employed as the instruments of borrowing money, therefore the duties are not granted for specific terms. The great collection of National Duties, established by the Consolidation

olidation Act, were not granted for any specific term. The second section simply enacts, that from and after the 10th day of May, 1787, there shall be raised, levied, collected, and paid unto his Majesty the respective duties enumerated in the Schedule and Tables marked A, B, C, D, E.

Some gentlemen have supposed that the particular duties were respectively mortgaged for the sums they had been employed to borrow, not considering that there could be no necessity for subjecting any particular duty to that inconvenience, and that it would have deprived the Legislature of the power which they at all times possessed, of granting a Repeal of duties.

Hence it is evident, that the terms of the continuance of duties under the old system were granted solely for the purpose of giving a nominal value to the duties, in order to qualify them for borrowing specific sums for the extraordinary occasions of the State, and that it could not be the meaning of the Legislature that these terms should govern the actual duration of the duties; that the Legislature never betrayed the ignorance to presume to pre-determine the actual duration of the duties, and that notwithstanding of the continuance for specific terms, or to perpetuity, accompa-
nied

panied with heavy incumbrances, the duties were at all times at liberty to be repealed, as if no such incumbrances had been charged upon them, and no such terms of continuance had been granted.

From these observations it will appear, that all the circumstances relative to the duties having been granted for the term of 32 years, to their being afterwards made perpetual, and to their being charged with incumbrances, must be left entirely out of the question *as to the time when the Acts 8 and 9 Anne became null and void.*

The Act 6 and 7, W. III. which introduced the local duty on Coals and Culm, shews both by the Title and Preamble, that the duty was granted *for carrying on a war against France*; and the two Acts of 8 and 9 Anne, which continue the duties, declare by their Preambles, that the duties were granted *for prosecuting the War, in which her Majesty had been for several years engaged against the French King, and for enabling her Majesty, at the end thereof, to establish a good and lasting Peace.*

The produce of the two duties aided the Supplies for prosecuting the War; and on the 11th of April, 1713, the Peace was signed at Utrecht. The Acts 8 and 9 Anne having thus served the purposes for which they had
been

been granted, became NULL and VOID at that period ; but the Revenue Officers have continued to exact both the Contributions, until the present day.

Whatever undue motives may be attributable to those who first continued these two exactions, and also another exaction which shall be stated, after they had served the purposes for which they had been granted, I wish it to be understood, that the Public Men of the present day, so far as they have been concerned in continuing and multiplying these illicit Contributions, and in foisting them into the Consolidation Act, may nevertheless be free from any criminal intention, although they may have been highly reprehensible on the score of egregious negligence.

It does not appear, that the attention of Parliament has ever once been called to the subject of the actual duration of the local contributions in question, since the times they were imposed by the 8 and 9 Anne ; for it must be carefully observed, that, although the duties were made perpetual, in order to be employed as instruments to borrow money for the State, yet the Legislature by that transaction, was not led to the consideration of the grounds on which the duties had been granted, or the time when they ought to have ceased.

The

The Committee on the Consolidation Bill, attended particularly to the alterations in the duties on Wood and Drugs, and such like avowed alterations, but all other matters were necessarily left to the management of Men, especially appointed for the purpose, who acted under the immediate eye and direction of the Minister, as it would have been absolutely impracticable for the Committee to have entered into the minutiae of the process of the consolidation of the duties.

By the first section of the Consolidation Act, all former duties were repealed, but the second section substitutes new duties in their room; and in Schedule A, the consolidated local duties on Coals, Culm, and Cinders, are inserted without any notification of the extraordinary circumstances under which they had been introduced; consequently, the new system suppresses every fact which could lead to a detection of the fraud.

I now proceed to the third constituent part of the present consolidated local contribution on Coals and Culm, at the port of London.

In consequence of the Fire of London, a duty payable to the Lord Mayor, was granted on all Coals brought to the port of London, at the rate of twelve-pence per chaldron, to the

29th of September, 1716; and two shillings per chaldron to the 15th of May, 1716, for rebuilding 51 parochial churches, and other public works within the City of London, for finishing and adorning the Cathedral Church of St. Paul's, London, and for repairing the Collegiate Church of St. Peter, Westminster, by virtue of the following Acts, viz.

19 Car. 2, cap. 3.

22 Car. 2, cap. 11.

1 Jas. 2, cap. 15.

8 and 9 W. III. cap. 14.

1 Anne, Stat. 2, cap. 12.

On the 14th of February, 1710, a Petition of the Ministers, Church-Wardens, and several other Inhabitants of Greenwich, was presented to the House of Commons, praying that the sum of £.6000 might be assigned for rebuilding the Parish Church at Greenwich, out of the said duties.

The House ordered the Petition to be referred to a Committee, to examine the matter thereof, and report the same; and also, to consider what Churches were wanting within the Cities of London and Westminster.

On the 28th of February, 1710, the Lower House of Convocation sent a Message to the House

House of Commons, thanking them for their attention to the Churches, and offering to impart such lights as they were able to afford on the subject.

On the 1st of March, 1710, the House of Commons resolved to receive all such information as might be offered by the Clergy of the Lower House of Convocation, relating to Religion, and the welfare of the Established Church.

On the 10th of March, 1710, the House of Commons received from the Lower House of Convocation, a scheme of the Churches in and near the Cities of London and Westminster.

On the 29th of March, 1711, the Queen sent a Message to the House of Commons, signifying that she had received an Address from the Convocation to recommend to the Parliament the necessary work of building more churches, and that she approved of the undertaking, and heartily recommended the same to the House.

On the 2d of April, 1711, the House of Commons addressed her Majesty, expressing their readiness to grant whatever was necessary to accomplish the design.

Her Majesty's Answer, of the 9th of April, 1711, was as follows, viz.

GEN-

“ GENTLEMEN,

“ Your Address is extremely acceptable to
“ me, as it is a proof of your zeal for the in-
“ terest of the Established Church, and for the
“ advancement of Religion.

“ I will take care that what you grant shall,
“ in the most speedy and effectual manner, be
“ applied to the good purpose for which it is
“ intended.”

On the 6th of April, 1711, the Committee appointed to consider what Churches were wanting within the Cities of London and Westminster, and Suburbs thereof, and also to consider of the scheme laid before the House by the Lower House of Convocation, referred likewise to that Committee, made the following Report, viz.

“ That the computations of the said scheme
“ have been carefully made.

“ That within the parishes mentioned in the
“ said scheme, there are but 28 Churches and
“ Chapels, or Tabernacles 18.

“ That there are within these parishes
“ Meeting Houses for Presbyterians 26; Ana-
“ baptists 23, for Quakers 14, for Independ-
“ ents

“ ents 12, in all 75; and also 13 French Con-
“ gregations.

“ That there are by computation within the
“ said parishes 80,159 families, and in those
“ families about 513,000 souls.

“ That allowing the 18 Chapels or Taber-
“ nacles to be capable of receiving as many
“ persons as eight Churches do, and sup-
“ posing the present number of Churches up-
“ on that allowance to be 36, and 4750 souls
“ to belong to each of those 36 Churches, they
“ will in the whole contain but 171,000 souls,
“ which is only a third part of the said 513,000
“ souls, so that there will be about 342,000,
“ (being two thirds of the whole number of
“ souls) for whom no Churches are as yet pro-
“ vided.

“ That upon the foot of this computation,
“ 72 new Churches would be requisite for the
“ reception of those two thirds, if all of them
“ were of the Communion of the Church of
“ England.

“ But the Committee do compute that the
“ number of French Protestants and Dissenters
“ within the said parishes, mentioned in the
“ said Scheme, do amount to about 101,500,
“ which

“ which being deducted out of 342,000, there
“ will remain 240,500 of the Communion of
“ the Church of England for whom no
“ Churches are provided.

“ Whereupon the Committee came to the
“ following Resolution :

RESOLVED, “ That it is the opinion of this
“ Committee, that in the several parishes in
“ and about the Suburbs of the Cities of Lon-
“ don and Westminster, fifty new Churches
“ are necessary to be erected for the recep-
“ tion of all such as are of the Communion of
“ the Church of England, computing 4750
“ souls to each Church.”

• The said Resolution was agreed to by the
House.

• Between the 23d of February and the 27th
of April, 1711, there were twenty Petitions
presented to the House of Commons, praying
to build, re-build, or enlarge Churches.

On the 8th of May, 1711, the House re-
solved, “ That a sum, not exceeding £.350,000
be granted to her Majesty, for the building
of fifty new Churches, and for the purchasing
sites

sites of Churches and Church-yards, or Burial places, and Houses for the habitations of the Ministers of the said Churches, in and about the Cities of London and Westminster, or Suburbs thereof; and for making such Chapels as are already built and capable thereof, Parish Churches; and also for finishing the Repairs of the Collegiate Church of St. Peter's, Westminster, and the Chapels of the same."

The House also conceived it proper, that an Act should pass in the mean time, to be used as an instrument to borrow money; but, directing, that the commencement of the duties should not take place until the year 1716, when the old duties would expire.

On the 18th of May, 1711, a Bill for that purpose was read the first time. On the 26th it was read a second time; and on the 28th, it was read the third time, when it passed *Nemine Contradicente*. The Act was of the 9th Anne, cap. 22, imposing the following duties on all Coals and Culm brought coastwise to the port of London, viz. A duty of two shillings per chalder or ton, from the 14th of May, to the 29th of September, 1716; and a duty of three shillings per chalder or ton, from the 29th September, 1716, to 29th of September, 1724; and Section second declares, "And be it fur-

“ ther enacted by the authority aforesaid, That
 “ all and every such sum and sums of money,
 “ which shall be raised, collected, and levied by
 “ virtue of this Act, (the necessary Charges of
 “ raising managing and accounting for the same
 “ alwise excepted) shall from time to time be
 “ brought and paid into the Receipt of the
 “ Exchequer, and by force and virtue of this
 “ Act, are and shall be appropriated, issued, ap-
 “ plied, and disposed, for the building of fifty
 “ new Churches of stone, and other materials,
 “ with towers or steeples to each of them, and
 “ for purchasing of sites of Churches, and
 “ Church-yards, and Burying places, in or
 “ near the Cities of London and Westminster,
 “ or the Suburbs thereof; and for making
 “ such Chapels Churches, as are already built,
 “ and capable thereof Parish Churches; and
 “ for purchasing Houses for the habitations of
 “ the Ministers of the said Churches, and for
 “ applying the sum of £. 4000 per annum, out
 “ of the said duties and impositions towards
 “ the repairing and finishing the Collegiate
 “ Church of St. Peter, Westminster, and the
 “ Chapels of the same; and also for applying
 “ the sum of £. 6000 per annum, out of the
 “ said duties and impositions arising by this
 “ Act, towards finishing Greenwich Hospital,
 “ and the Chapel thereunto belonging, and to
 “ or

“ or for none other use, intent, or purpose,
 “ whatsoever.”

Sect. 3. “ And it is hereby declared and
 “ enacted, by the Authority aforesaid, That
 “ there shall be erected and built of stone, and
 “ other proper materials, fifty Churches with
 “ towers, or steeples to each of them, whereof
 “ one shall be erected in the Parish of East
 “ Greenwich, in the County of Kent.”

On the passing of this Act, Commissioners were appointed by a Commission, issued under the Great Seal of Great Britain, dated 21st of September, 1711, to carry the Act so far as respected the Building the Churches, into effect, and their powers were afterwards enlarged by Act of Parliament.

By the Act 1. Geo. I. Stat. 2, cap. 23, the local duties which had been granted until the 29th of September, 1724, were continued until the 28th of September, 1725, and appropriated towards providing due maintenances for the Ministers of the Churches.

In order to qualify the duties to raise
 £. 360,000 for the Churches, and also £. 528,320
 15. 9^d. for the general service of the State,
 they were continued for the term of 32 years,
 ending the 25th of March, 1751, by the Act 5,
 Geo.

Geo. I. cap. 9. It is here carefully to be observed, that although Parliament made use of the duty as an instrument to borrow money, and for that purpose augmented its nominal value, by a continuation for 32 years; yet the duty was not to be responsible for the incumbrance, neither was the nominal continuance to have the smallest effect to govern the actual duration of the local duty. Under the mistaken notion however, that Parliament had been taking into consideration the space of time intended for the actual duration of the duties, and had really meant, that the duties should at all events continue for 32 years, the City of London sent the following Petition to the House of Commons, viz.

Feb. 24, 1718.

To the Honourable the Commons of Great-Britain in Parliament assembled.

The Humble Petition of the Lord Mayor, Aldermen, and Common Council of the City of London,

Sheweth,

“ THAT by two several Acts of Parliament, the one made in the 9th year of the reign of her late Majesty Queen Anne, the other in the first year of the reign of his present Majesty, a duty of three shillings per chaldre,

“ chalders, and three shillings per ton, is laid
“ upon all Coals imported and brought into
“ the port of the City of London, or the River
“ of Thames, within the said City, to continue
“ till the 28th day of September, 1725, to be
“ applied towards building fifty new Churches,
“ in and about the Cities of London and West-
“ minster, and Suburbs thereof, and other pur-
“ poses mentioned in the said two several
“ Acts.”

“ That your Petitioners are informed that
“ a Bill is now ordered to be brought into, or
“ depending in this Honourable House, where-
“ by the said duties are to be continued for
“ 32 years from Lady-day next, and made a
“ Fund for the public Service.”

“ That your Petitioners humbly conceive
“ the continuance of this duty will only affect
“ the City of London, and parts adjacent, es-
“ pecially in their Trade and Manufacture,
“ although the money to be raised thereby is
“ intended for the service of the Nation in
“ general.”

“ Your Petitioners therefore humbly
“ submit the Premises to the con-
“ sideration of this Honorable House.”

As

As this Petition was founded on mere misapprehension of the meaning of the Legislature, it was rejected without a Debate ; and it is to be presumed, that some Member would explain the matter to the Citizens, on that occasion.

The local duty was granted to the King by way of indemnification to the State, for the expences it incurred by providing the Churches; consequently, the City had no just ground of Application to the Legislature, until the indemnification was fully made good ; yet it appears, that the City, in the year 1727, made a second premature Application to the House of Commons, under a similar misapprehension of the meaning of Parliament.

The local duty on Coals and Culm, along with several other duties, had been made perpetual by the 5 Geo. I. cap. 9, in order to borrow several Millions from the South Sea Company and Parliament, in the year 1727, by the Act 1. Geo. II. Stat. 2. cap. 8, redeemed the local Coal duty from that incumbrance, and charged it only with the specific sum of £. 1,750,00, or an Annuity of £. 70.000 to the Bank of England, being at the rate of 4 per Cent. per *Annum*, on the said sum of £. 1,750,000 which had been borrowed of the Governor and Company of that Bank,

Although

Although this transfer of incumbrances had no connection with the duration of the local Coal Duty, the Court of Common Council, of the City of London received information that the Duty was "proposed to be continued and made a Public Fund for the discharge of several of the Public Debts," upon which the Court sent a Petition to the House of Commons, as follows, viz.

*"To the Honourable the Commons of Great Britain,
"in Parliament, assembled,*

*"The humble Petition of the Lord
"Mayor, Aldermen, and Com-
"mons of the City of London, in
"Common Council,"*

"Sheweth,

*"That Coals are of absolute necessity in all
"Iron, Copper, and Glass Works, and in the
"Dying, Brewing, Distilling, and other Trades
"carried on in and about the City of London,
"and as it is manifest our neighbouring nations
"are competitors with us therein, especially
"in the Woollen and Glass Manufactures, by
"being supplied with Coals from Newcastle
"much cheaper than your Petitioners can
"be, by reason of the heavy Duties already
"laid upon Coals and Culm imported into the
"Port of the City of London only, which
"effects the trade thereof, and by the inequali-
"ty*

“ ty of the said burthen, is a great discouragement to our Manufactures, as well as an
“ hardship upon the whole trading people in
“ and about the City of London.”

“ Your Petitioners therefore humbly
“ submit the Premises to the consideration of this Honorable House,
“ and Pray such Relief as to your
“ great Wisdom shall seem meet.”

This Petition, like the former, being founded on a misconstruction of the Bill for Transferring the Incumbrances, was rejected without a Debate.

When I cast my eyes over the Cities of London and Westminster, and Suburbs, I do not see near the number of New Churches that were ordered to be built; neither do the Journals of the House of Commons shew how many were actually provided, but from accounts of the expence of a few of the Churches on the Journals of the 23d of January, 1718, it appears, that the average expence of seven Churches, including the extra expence of the Church of St. Margaret's, Westminster, was under Twenty Thousand Pounds each: I shall therefore, estimate the expence of the fifty Churches, including all the other local benefits, with the interest, at *One Million*. On the supposition

position that all the Churches had been provided, the indemnification to Government could not have been made good until the year 1731, as appears by the following account of the produce of the local Duty, viz.

The quantity of Coals brought to the Port of London from 1716 to 1731, being 6,980,100 Chalders, the produce of the three shillings local duty thereon, amounts to £.1,047,015

From which deduct $2\frac{1}{2}$ per Cent.
for prompt payment - 26,175

There remains a full Indemnification for the Churches - £. 1,020,840

As the purposes of the Acts imposing the three shillings local duty were fully answered in the year 1731, these Acts in that year became NULL AND VOID; yet it is a fact, that Administration, without Law or Justice, have continued to levy that Duty on the Port of London until the present day.

The money which they have thus illegally extorted from the Port of London, under the pretext of that three shillings Duty, since the year 1731, when the indemnification was made good, amounts to *Five Millions Three hundred*

Hundred and Forty Thousand Three Hundred and Fifty-seven Pounds.

The prodigious Balance in favour of the Nation, which ever since the year 1786, has been upwards of One Million per annum, is a great aggravation of the misconduct of Ministers, in continuing the Port of London under that enormous local Oppression.

It appears extraordinary, that since the Indemification was made good, the City of London never once applied either to the Legislature or the Executive Power, to put a stop to this unwarrantable exaction.

Perhaps they were deterred by the corruption of the times. Ten years after that period, Sir Robert Walpole carried all before him by his constant and decided majorities. When he retired in the year 1741, the people had so many evils to lament, that the local Duty had escaped their notice. On the 12th of May, 1741, the Citizens drew up, and delivered to their Members, very full and pointed instructions, but there is nothing said in regard to Coals. They reprobate standing Armies, and their instructions in regard to the Excise, is conceived in these words: "When we call to remembrance the iniquitous project of extending the Laws of Excise over
" the

“ the greatest part of the Traders of this king-
 “ dom, we require and insist that you would
 “ strenuously oppose any such attempts for the
 “ future, and also promote the entire Repeal,
 “ or at least a mitigation of those Laws, in
 “ behalf of numbers who are already subjected
 “ to their severity.” The like instructions
 were also sent to the several Members from
 eighteen Counties, twelve Cities, and fifteen
 Boroughs. Among other important mat-
 ters, the High Sheriff and Grand Jury for
 the County of Devon, say: “ Restore Trien-
 “ nial Parliaments, the best security of British
 “ Liberty; use your utmost endeavours to
 “ limit the number of Placemen and exclude
 “ Pensioners from the House of Commons; let
 “ numerous standing Armies in time of Peace
 “ be abolished, in time of War be made use-
 “ ful.”

When a Committee of Secrecy was appoint-
 ed to enquire into Sir Robert's conduct for the
 last ten years of his administration, a ludicrous
 Account appeared, where Mr. Lowther of the
 Treasury, had paid Fifty Thousand Pounds to
 seven Scribblers, in favor of Government: one
 of the articles was for, “ One thousand one
 “ hundred Persuasives to Impartiality and
 “ Candour in Judging of the present Admi-
 “ nistration.”

Experience

Experience shews, that the Persuatives fabricated by the Treasury writers of our day, have proved more successful, for the present Administration, in less than half the time have fully accomplished what Sir Robert only attempted.

All Coals exported from the Port of London, are charged with the three shillings local duty, on account of having been brought coastwise, and there is no allowance of drawback on exportation, which is a great oppression on the London traders to the West-Indies, it being attended with much expence and inconvenience to freight whole cargoes from Newcastle.

This local duty is the same on both a chalder and a ton of Coals, although the weight of a chalder is about twenty-nine hundred weight; the duty therefore operated against the importation of great Coals, which always pay by the ton.

When this abominable exaction was foisted into the Consolidated Duty, every fact which could lead to a detection of the fraud, was suppressed, and there is not a word either about Churches or Churches Duty from one end of the new System to the other.

The

The super-addition of that duty to the other two constituent parts of the consolidated contribution, raised the exaction on Coals, at that period, to *Eight shillings per chalder*, while it was only five shillings per chalder at those other ports on the margin of the Island, which are subject to the local contribution.

I now arrive at the third constituent part of this unwarrantable exaction.

The Act 19 Geo. III. cap. 25, imposed a general duty over the whole kingdom, called "Impost, 1779," being five per cent. on all former duties. This Act was prostituted to the purposes of two distinct Acts, and thereby levied two sums instead of one, expressly contrary to the meaning of the Legislature. The Duty was first declared to be a general duty, which it really was, and under that character it charged five per cent. of the five shillings imposed by the 8 and 9 Anne. Then at the same instant it assumed the garb of a local duty at the Port of London, and in that disguise took five per cent. of the three shillings local duty for the Churches, but it was altogether an illegal charge, because at this time, the laws which had imposed duties on Coals, were NULL and VOID, and of course, there was not a farthing due to the Impost, 1779. I am

am ready however to admit, that the Receiver of the Coal Duties at the Port of London, might have been absolutely blameless in this matter, being under Controul; and likewise that no person *now in life* has augmented or continued the local Contribution on Coals from any undue motive or fraudulent design, but merely from ignorance or inattention.

These two charges for the Impost, 1779, make the chalder of Coals at the Port of London, *eight shillings and four-pence sixteen twentieth's of a penny*, while the other places are charged only five shillings and three-pence.

The 22 Geo. III. cap. 66, granted a general duty, called "Impost, 1782," being five per cent. on all former duties, exclusive of the Impost, 1779; consequently, the rates of both Imposts were alike. This Act performed the office of two Acts, and raised two sums instead of one, in the manner of the Act 19 Geo. III. cap. 25. The accession of these two sums, raised the contribution upon the Port of London, to *eight shillings and nine-pence twelve-twentieths* per chalder of Coals, while at the other places, it was only five shillings and sixpence per chalder.

In order to facilitate the collection of the Revenue, it was resolved at the time of the Consolidation of the duties, that the fractions
of

of a penny in the totals of the branches, should be raised to integers. The fraudulent charges of the Impost, 1779, and 1782, when the general Acts falsely assumed the character of London Acts, happened to produce a fraction of twelve-twentieths in the total of the branches; and this fraction was made a pretext for adding eight twentieths of a penny to the duty at the port of London, to raise it to an integer.

Thus by multiplied fraud, the local Contribution on Coals at the port of London, at present stands at *Eight shillings and ten-pence* per chalder; and at the other ports, *Five shillings and six-pence* per chalder, as appears by the Consolidation Act, of the 27 Geo. III. cap. 13.

The following Statement of the Constituent Parts of the Consolidated local Contribution on a Chalder of Coals, will shew how to dissect the Consolidated Contributions on Culm and Cinders, as well as on a Ton of Coals, viz.

	At London.			At certain other Places.		
	£	s.	d.	£.	s.	d.
By 8 Anne, cap. 4	—	3	—	—	3	—
By 9 Anne, cap. 6	—	2	—	—	2	—
By 9 Anne, cap. 22	—	3	—	—	—	—
By 19 Geo. III. cap. 25	—	—	3	—	—	3
By ditto	—	—	1 ⁵ / ₈	—	—	—
By 22 Geo. III. cap. 26	—	—	3	—	—	3
By ditto	—	—	1 ⁵ / ₈	—	—	—
By 27 Geo. III. cap. 19	—	—	2 ³ / ₀	—	—	—
	—	8	10	—	5	6

And the following are the present Consolidated local Contributions on Coals, Culm, and Cinders, viz.

	At London.			At certain other Places.		
	£.	s.	d.	£.	s.	d.
Coals { per Chalder	—	8	10	—	5	6
{ per Ton	—	7	—	—	3	8
Culm, per Chalder	—	4	5	—	1	2
Cinders, per Chalder	—	5	6	—	5	6

The

The Produce of the local Coal Contribution, at the Port of London, since the year 1716, is as follows, viz.

	s.	d.	£.
2,268,458 Chalders, at 5	0		567,114
32,642,506 Ditto at 8	0		13,057,002
2,156,861 Ditto at 8	4	$\frac{1}{2}$	905,880
2,678,543 Ditto at 8	9	$\frac{1}{2}$	1,178,558
5,177,786 Ditto at 8	10		2,286,855

17,995,409

Deduct $2\frac{1}{2}$ per Cent. Discount, allowed on about three-fourths of the Quantity - - -

337,414

17,657,995

Deduct the Indemnification for the Churches - -

1,000,000

Total sum exacted from the Port of London, over and above its due share of the Public Burthens - -

16,657,995

Deduct the Produce of the local Contribution from 1710, to the end of the year 1713, when the Peace was established -

1,266,876

15,391,119

Hence

Hence it is evident, that after the Port of London, in times when both Church and State were in the most imminent danger, had generously contributed the sum of £. 1,266,876 in virtue of the Acts of the 8 and 9 Anne, to enable her Majesty to prosecute the War, and establish a Peace, which accordingly with that aid was effected, in the year 1713, the Administration of the Executive Power, without the Authority of Law, and in violation of the sacred principles of the British Constitution, and of every sense of Justice and Humanity, have extorted from the poor, as well as the rich, who are served with Coals brought to the Port of London, the enormous sum of fifteen Millions three hundred and ninety one thousand one hundred and nineteen pounds, which is now at the rate of Nine hundred and twenty-two pounds per day, on one of the necessities of life, over and above their due share of the public burthens.

On turning in my mind where I might be directed to a person of Humanity, of Consequence, Ability, Assiduity, and Public Spirit, who would engage to move the City of London to apply for Redress, the remembrance of the noble and indefatigable Exertions of Mr. ALDERMAN SKINNER, which had been so conspicuously and successfully displayed in the Repeal of the Shop Tax, instantly determined me to request he would allow me
to

to put the business into his hands. I waited on him a few days after delivering him some Remarks on the Subject, when he observed, that nothing would give him greater pleasure, than to see the Inhabitants of the City of London, relieved from that grievous Burthen; that my Statements had carried the clearest Conviction to his mind, and that I might rest assured, that he would do every thing in his power to induce the Common Council to apply for a Repeal of the duty.

He laid the Matter before the Committee of Controul, over the Coal and Corn-Meters, who after taking every step which Wisdom and Prudence could suggest, made a Report on the Case to the Common Council, the 28th of March last, wherein they gave a bold and decided Opinion, in favor of the proposed Application. The Court immediately directed the Papers to be printed for the use of the Members, and on a Motion by Mr. SKINNER, the 16th of May following, ordered a Petition to be presented to the House of Commons, which was accordingly done next day by the Sheriffs, attended by the Remembrancer. Both the Common Council and the Committee of Controul over the Coal and Corn-Meters, were unanimous in all their Resolutions, and proved themselves deserving the Confidence, Esteem, and Gratitude of the Inhabitants of the
great

great City over which they preside. Mr. SKINNER, from time to time, communicated his wishes to Mr. GOODBEHERE, of Cheap-side, in whom he found a steady and powerful Support, and the whole Gentlemen of the several Offices at Guildhall, as well as the Committee, shewed me a Politeness and Attention, which demand my warmest acknowledgments. The zeal, ability, and management of the worthy Alderman, in this important business, can only be conceived by those, who witnessed his exertions in the affair of the Shop Tax ; and I am confident, that no Minister in this Country will be able to stand out against him, in any Cause, which he conceives to be founded in Justice, Humanity, and Truth.

The subject naturally divides itself into two distinct parts ; the local duty for the War, and the local duty for the Churches. I determined to bring forward only one of these at a time, and therefore began by a proposal for the abolition of the Churches Duty. Even that part of the business I developed only by degrees, and in order not to encroach on the time of the Committee, I did not attempt to enter into any explanation of the forms of the old System, in regard to the continuations and appropriations of the duties ; but met the subject in the common way, as if the duties were responsible for their incumbrances, reserving a
more

more particular statement of facts for this publication.

Some people were industrious in disseminating false doctrines among the Committee to induce them to drop the subject, and one in particular, not only came to the Town Clerks' Office, and there in presence of many, advised me to withdraw my proposal, to save the Committee the trouble of a fruitless investigation, but also sent a paper to the Committee by one of the Members, with some quotations from the Consolidation Act, and other Acts, endeavouring to shew that I could not attack the Coal Duties on any ground whatsoever. The Committee, however, were unanimously of opinion, that one of my papers which I had drawn up for the purpose, was a complete answer to the whole of his reasoning. Such opposition had no other effect than to create delay, of which the public may form some idea when I acquaint them that my first paper on this subject was signed and delivered the 16th December 1790.

After the matter was brought before Parliament, a manœuvre of the Minister deterred the City Members from moving the House upon the Petition. A week after it had been presented, three of the City Members attended by the Remembrancer, had an interview with him at Downing-street, by appointment, when
he

he told them that he was not then prepared to speak to the subject, but that he would immediately turn his attention to it, and they should hear from him in the course of the next week. Above a fortnight thereafter, at his own desire, they had another interview with him at Downing-street, when he read and delivered to them a paper of which the following is a copy :

“ Reference to the following Statutes will
 “ shew clearly, that the additional duty of 3s.
 “ *per* Chaldron on Coals in the Port of London,
 “ has long been applicable to National Pur-
 “ poses, and that no surplus whatever of the
 “ said duty could have been taken for the use
 “ of the Public by the Consolidation Act.

“ 9th Anne, cap. 22. imposes a duty of 3s.
 “ *per* Chaldron on all Coals imported into Lon-
 “ don, and appropriates the produce to build-
 “ ing 50 new Churches in London and its
 “ neighbourhood ; the duty to be in force
 “ from 1716 to 1724.

“ 1 Geo. 1. stat. 2. cap. 23. continues the
 “ above-mentioned duty for one year to 1725,
 “ and appropriates the produce for the main-
 “ tenance of the Ministers of the New
 “ Churches.

“ 5 Geo. 1. cap. 9. continues the above-
 “ mentioned duty from 1725 to 1751, and ap-
 “ propriates the produce between 1719 and
 “ 1751 to the purposes of the Act, for securing
 “ the Annuities granted, for raising the Money
 “ necessary to complete the building the Churches,
 “ but leaves the application of the Surplus
 “ for the disposition of Parliament. Under
 “ this provision the Surplusses were voted
 “ annually of course; the last application pre-
 “ vious to the general one was by the 28
 “ Geo. 2. cap. 22. sect. 2.

“ 6 Geo. 1. cap. 4. enacts, That the above-
 “ mentioned duty shall be perpetual. On the
 “ credit of those duties being perpetuated
 “ and on other duties also continued by
 “ this Act more than £. 4,000,000 was borrow-
 “ ed of the South-Sea Company. The pro-
 “ duce of the whole was to be paid into the
 “ Exchequer, to secure the payment of the
 “ Annuities to the South-Sea Company, till
 “ redemption, with a proviso that the said
 “ Annuities, and the duties should be subject
 “ to redemption.

“ 28 Geo. 2. cap. 22. sect. 3. carries the
 “ Surplus of the above-mentioned duty which
 “ shall at all future times remain in the Ex-
 “ chequer, at the usual periods of making up
 “ the Accounts to the Sinking Fund.

Journals of the House of Commons, vol. 19. p. 116. " And it is evident that Parliament applied this local duty to National purposes, " on consideration, because the attention " of the House of Commons was called to " the subject by a Petition from the City " of London, in 1718, when the Act George 1. " was depending, complaining of the duty as " partial and injurious to the Manufactures in " and near London, which Petition was re- " jected."

In order to form some judgment of the merits of this paper, it may be proper, in the first place, to consider the nature of the facts requisite to throw light on the subject. Perhaps a more simple Cause never was decided. The Nation conferred a local benefit, and a local duty was granted in return. No person can be at a loss to know the kind of materials wanted on such an occasion. An account of the expence of the local benefit, and an account of the produce of the duty, are the only two requisites to bring the matter to a final settlement. These materials have not been laid before Parliament. They are in the custody of the Executive Power; and it was to have been expected, that if the Minister had taken up the pen at all on the subject, it would have been to shew the amount of these two articles, which formed the debit and credit sides of the
account.

account. But to my great astonishment, his very circumstantial paper utters not a syllable in regard to either of these points. It is therefore evident, that he might as well have torn a leaf out of an old song book, and chaunted it over to the City Members, by way of instructing them how they were to obtain redress for their Constituents. As the Minister, however, must have had a meaning in reading and delivering that paper; as it had the effect, together with his verbal communications at the two interviews, to deter the City Members from moving the House on the subject of the proposed Repeal; as it has already quashed one City Petition, and may prove the ruin of another; and lest it may still mislead any, I shall offer a few Remarks on that bundle of extraneous and noxious matter, in the hopes of rendering it incapable of doing farther mischief.

Although it is now two years since Mr. Skinner engaged in this business, during which time I had occasion to write three papers on the subject, which, when printed by order of the Court of Common Council, filled upwards of fifty octavo pages, yet not one word dropt from my pen that could give the smallest offence to any person in the kingdom; of course, the Public must see, that the daring outrage of the Minister, in smothering the City Petition,

was unprovoked; and that I am now compelled to come forward in defence of the much-injured Cause of the Inhabitants of the Cities of London and Westminster, which a sense of humanity and justice had determined the worthy Alderman to see brought to issue in the great Council of the Nation.

The paper holds out a long list of incumbrances raised upon the Duty for the Churches, which can have no other effect than to make Gentlemen, who are not conversant with Revenue Affairs, believe that the duty is mortgaged for many millions, and that these incumbrances are so many bars in the way of a Repeal. The Minister might as well have given the Members a List of the Incumbrances on the Duties on Soap, Starch, Malt, Sugar, or any other commodity, because the Duty for the Churches is not more answerable for the sums which it was the means of borrowing, than it is responsible for the Incumbrances on any of the other Duties payable to the King. The Duty for the Churches, merely as one of the existing Duties at the time, was made an instrument to borrow the various sums specified by the Minister; but it is the credit of the Nation, and not the three shillings duty, or any other duty in particular, that is answerable for those sums. Had the forms required that the duties should be mortgaged
for

for the sums they borrowed, Parliament would have been deprived of the power at all times of granting a Repeal ; but there could be no occasion for such abridgment of power. Parliament must provide for the interest of the debt, and other articles of expenditure ; but it is not restricted to the particular duties to be employed for that purpose. When under the old system a duty was repealed, its incumbrances were no bar in the way, but were transferred to any of the existing Duties that could admit of them, or to some fresh Tax imposed for the purpose. Under the new system the duties stand free of all incumbrances, as the debt is charged on the Consolidated Fund, which shews that incumbrances on duties were a mere matter of form. Hence it is evident that the duties under the old, as well as under the new system, were never mortgaged for the debt raised on them, but were at all times at liberty to be repealed ; and that if the Minister had not had some undue motive, he betrayed great folly in sending for the City Members, to put into their hands a long list of incumbrances, with which they had as little concern as with the debts contracted by Tippoo Saib.

It is worthy of remark, that the Minister lands the duty under a load of many millions, borrowed from the South Sea Company by the

6 Geo.

6 Geo. I. cap. 4. but omits telling that the duty was afterwards perfectly redeemed from that incumbrance, and charged only with the specific sum of £. 1,750,000, borrowed from the Bank of England by the 1 Geo. II. Stat. 2. cap. 8. In consequence of that omission, those Gentlemen who adopt the common idea that duties are responsible for their incumbrances, conclude that the duty must be retained to pay off principal and interest of all these millions, before it can be repealed. A worthy Member of the Common Council, who wishes ardently to get the City relieved from the grievous exaction on Coals, expressed his fears to Mr. Skinner and me one day at Guildhall, that these millions, mentioned by the Minister, might prove an insurmountable obstacle in the way of a Repeal, although, in fact, neither these millions, nor the incumbrance of £. 1,750,000 have any claim upon the particular duty for the Churches. To satisfy the minds of those, however, who do not take the drudgery of going into the minutiae of the old system, I prove to them, that the produce of the duty is even more than sufficient to pay both principal and interest of the incumbrance.

The Minister sets out with saying: "Refer-
 " ence to the following Statutes will shew
 " clearly, that the additional duty of three
 " shillings per chaldron on Coals in the port
 " of

“ of London has long been applicable to National Purposes.” This is evidently an attempt to brand the Legislature with the injustice of making statutes, whereby the duty has long been applicable to national purposes; by this manœuvre he expects to free himself from the blame of foisting the duty for the Churches into a Consolidated Duty on Coals, charged by the Consolidation Act of the 27th of his present Majesty, and also to make Gentlemen who are not conversant in matters of Revenue, suppose that Parliament must alter its own decrees, and adopt new and opposite sentiments, before a Repeal of the Duty can be obtained; but a very little consideration will shew that Parliament is absolutely innocent of the charge, that Administration alone are responsible for extorting the duty after the purposes of the Acts had been fully satisfied, and that the Legislature has made no Act to indicate the smallest intention of enforcing the laws after the indemnification for the Churches had been made good.

The two first terms of continuance, which bring the duty to 1725, must appear to all, reasonable and proper, being necessary for the indemnification, but it is to be remarked, that these continuations were not to govern the actual duration of the duty, and that if the produce had been able to make good the indemnification

demnification in the space of one year, the duty ought to have ceased, as the purposes of the Acts, imposing the duty, would have been fully answered.

In the year, 1718, the 5th Geo. 1, cap. 9, continues the duty for thirty-two years, but this is a mere nominal continuation, to qualify the duty for raising two sums of money, one for the general service of the State, and one to assist the building of the Churches, and Parliament was at liberty to apply the money borrowed in any way it judged proper, because the duty for the Churches was not responsible for the money, which it was employed to borrow. I have already demonstrated that the Legislature never presumed to predetermine the actual duration of any duty.

In the year 1719, the 6th Geo I. cap. 4. makes the duty perpetual, but that was a mere nominal continuation to borrow several millions for which the duty was not responsible, as appears by the Act 1 Geo. II. stat. 2, cap. 8, which redeemed the duty from that incumbrance. Parliament did no injustice by these continuations as they did not regulate the actual duration of the duties.

The 28 Geo. II. cap. 22, carries the surplus to the Sinking Fund. Parliament on that occasion

caſion, did not enter into the queſtion, whether the indemnification had been made good ? and whether the money ariſing from it had been juſtly obtained ? The Legiſlature, in general, deems it ſufficient to reconſider the grounds of taxes only in particular caſes, where its attention may be called to the ſubject, either by a Petition from the parties aggrieved, or a Motion from one of its own Members. Parliament preſuming that the Executive Power would not keep a duty in force, after the Law impoſing it had become Null and Void, carried the Surplus to the Sinking Fund, in the common courſe of buſineſs. The injuſtice did not lie with Parliament in diſpoſing of the money, but with the Executive Power in obtaining the money by undue means, after the purpoſes of the Acts had been fully ſatiſfied.

Since the year 1731, when the indemnification was made good, the nature of the duty for the Churches has never been taken into conſideration ; therefore ſucceeding Parliaments have had no opportunity to know any thing reſpecting that duty, in particular. They did not know whether it was a local duty for a local purpoſe, or a general duty, it being the province of the Executive Power to enforce the duties, or to diſcontinue enforcing them according to the true meaning of the Laws, by which they had been impoſed.

The Minister's Paper says, that "Reference to the following Statutes will shew clearly, that no Surplus whatever of the said duty could have been taken for the use of the Public, by the Consolidation Act." This seems to have been written with a view to satisfy the City, that no trick had been played on the passing of the Consolidation Act: but the assertion of the Minister is an absolute absurdity, because the Acts he refers to passed in former reigns, before the Consolidation Act had ever been thought of, and therefore could not shew whether the Consolidation Act had taken any part of the Surplus for the use of the Public or not.

The assertion, however, is absolutely false, as well as absurd. The whole duty since the 10th of May, 1786, amounting to about £.757,521 has been taken for the use of the Public by the Consolidation Act. The old Incumbrance of £.52,500 per annum, being the present interest paid to the Bank for the £.1,750,000, must be about £.348,542 from the 10th of May to this date; therefore it is evident that a surplus of about £.408,979 has been taken for the use of the public by the Consolidation Act, and in truth, the whole £.757,521 has been taken for the use of the public by the Consolidation Act, for the indemnification was made good in 1731, and the duty

duty was not to be retained either for the principal or interest after that period, as the existing duties, whatever they may have been, and not the particular duty for the Churches, were to provide for the annual interest of the £1,750,000.

No reasonable person will attribute to Parliament the injustice of introducing the Churches duty into the Consolidated duty, because the process of Consolidation was carried on without the knowledge of Parliament, and even without the privity of the Committee on the Consolidation Bill; and it is evident that the duty has long been applicable to National Purposes, solely through the misconduct of Administration, and not from any Act of the Legislature.

The Minister concludes his paper with these words: "And it is evident that Parliament applied this local duty to National Purposes, on consideration because the attention of the House of Commons was called to the subject by a Petition from the City of London in 1718, when the Act Geo. I. was depending, complaining of the duty as partial, and injurious to the manufactures in and near London, which Petition was rejected." Here the Minister means to shew, that in spite of the City's Petition, Parliament granted the duty for 32 years. Now the fact is, that this was a

mere nominal continuation to borrow money, not meant to affect the actual duration of the duty; and that the rejection of the Petition was no defeat of the object of the prayer, but a consequence of Parliament not having intended to impose the hardship the City had apprehended. The Minister's misstatement, however, tends to damp the ardour of those who are engaged in obtaining a Repeal, by leading them to conclude that Parliament really meant to fix the term of 32 years for the actual duration of the duty; and that any application against retaining the duty might meet with the fate of the City's Petition of 1718.

From these remarks, it appears that the Minister had it in his power to acquaint the City Members with the amount of the expence of the Churches, and also the amount of the produce of the duty, which were the only materials wanted to settle the business; that he did not give them either of these materials; and that after suspending their operations for above a fortnight, to give him his time to turn his attention to the subject; he sent for them, and put into their hands a paper full of falsehood and deception, entirely and absolutely foreign to the question, whereby the City Members were deterred from moving the House upon the City Petition.

Thus

Thus a Petition from the first City in the World, praying to have its Inhabitants relieved from a fraudulent exaction, levied without either law or equity, was suffered to lie four weeks on the Table of the House of Commons totally neglected, until all opportunity of considering its merits was cut off by a Prorogation of Parliament.

Mr. Alderman Skinner had written circular letters to Lord Hood, Mr. Fox, Mr. Byng, and several other Members, acquainting them of the day proposed for the Motion on the Petition, and requesting their assistance in the common cause; and some of these Members went down to the House accordingly; but the Minister's manœuvre prevented the business from coming forward.

Mr. Skinner having told me that he had been informed that the Minister's Paper was to be laid before the Court of Common Council, I drew up a few remarks on it, in the shape of a letter to the Court, to be delivered by the worthy Alderman, in the case of the Paper from the Minister being received.

A Member of the Court rose to present the Paper from Downing-street, but Mr. Skinner got up at the same time, and gave intimation that he had in his pocket a letter, which he conceived

conceived would confute the whole of the Minister's allegations; whereupon the Court resolved to listen to no communications on the subject, but from the House of Commons, to which the application for redress had been made.

The many defeated Petitions in the case of the Shop Tax, and the smothered Petition for the Repeal of the Duty for the Churches on Coals and Culm, seem to be a fulfillment of the famous prophetic speech of Lord Belhaven upon the Articles of the Union in 1706, which says, "I think I see the honest industrious tradesman, loaded with new taxes and impositions, petitioning for encouragement to his manufactures, and answered by counter petitions."

In consequence of the overcharges in the Imposts of 1779 and 1782, together with the eight twentieths of a penny superadded at the time of Consolidation, the Three Shillings duty on Coals and Culm for the Churches was augmented to Three Shillings and Four-pence, of which the produce for the year 1791 amounted to *One Hundred and Thirty-seven Thousand Pounds.*

The 2 1-half per Cent. discount for prompt payment of the Coal Duties, granted by the
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Acts 8 and 9 Anne, was entirely abolished by the Consolidation Act; and by a subsequent Act of the 27 Geo. III. cap. 32, leave is given to bond the duties payable in 16 days; but if any trader becomes bound for two cargoes, he must enter into a third bond, of a special kind, by way of additional security, consequently the trouble, the fees, and the stamp duties of the Bonds, operate as a great drawback upon the indulgence.

It affords me particular pleasure to find, that the Legislature is, in all respects, perfectly innocent of the abuses which I have now laid before you; and that they are as destitute of law as of justice and humanity.

It is the opinion of those great Law Writers, Britton, Glanville, Littleton, Sir Edward Coke, and others, “ that where the subject is injured,
 “ and has not redress, that it is not the fault of
 “ the law, but the false construction put on it
 “ by men, whose wicked advice has often
 “ been a great hurt to many of our Kings; that
 “ the Constitution of England is the noblest
 “ institution of law and justice in the known
 “ world; that the law favoureth life, liberty,
 “ and dower; that the common law is the absolute
 “ perfection of reason, for nothing that
 “ is contrary to reason, is consonant to law;
 “ that

“ that the law respects the order of nature, and
 “ always intendeth the best ; that where the
 “ construction of any Act is left to the law, the
 “ law will never construe it to work a wrong ;
 “ that statutes must be interpreted by reason-
 “ able construction, as Law-makers cannot
 “ comprehend all cases ; that statutes must be
 “ so construed, that no innocent man may,
 “ by a literal construction, receive damage ;
 “ that all Acts of Parliament against reason
 “ shall be judged void ; that no Act of Par-
 “ liament can alter the fundamental principles
 “ of the British Constitution ; and that no Act
 “ of Parliament can repeal Magna Charta,
 “ which, among many divine precepts, says,
 “ *We will not deny, or defer to any justice or right.*”

With these lights, I shall review the false
 grounds of the various component parts of the
 Consolidated Contribution on Coals, Culm, and
 Cinders.

During the reigns of William the Third and
 Anne, the Throne was disputed by James the
 Second and the Pretender. There was a re-
 bellion in Scotland at the commencement of
 William's reign. James landed in Ireland,
 called a Parliament, and carried on a war
 against England. On three several occasions
 plans were laid to assassinate the King ; and
 during

during the reign of Queen Anne, in the year 1708, the Pretender with a Fleet, attempted a descent upon Scotland.

Those events gave rise to the necessity of a private contribution on Coals, Culm, and Cinders; and it is to be carefully observed, that nothing but the plea of an existing necessity, could give operation to any Law, imposing exactions on any part of the Kingdom, over and above its public burthens, as such exactions in common cases, would be absolute oppression.

Two causes conspire to render the Coal Acts of the 8 and 9 Anne, Null and Void. At present, our Finances and Resources are not in such a sorry plight, as to make it necessary for the State to subsist on the private charity of a few of its poorest subjects, there being a balance of at least a Million per annum, which Government could not find any use for, and which therefore has ever since the year 1786, been applied to the Reduction of the National Debt. This circumstance of itself, nullifies the Acts of the 8 and 9 Anne, imposing the local contributions on Coals, Culm, and Cinders, because it removes the plea of necessity. But the Acts themselves declare, that the duties were granted to raise such Supplies as were necessary for the prosecution of the then War, and
M for

for enabling her Majesty at the end thereof, to establish a good and lasting Peace. The words are, "have for that end and purpose given and granted, and do by this Act give and grant." It is therefore evident, that the duties were granted for that end and purpose alone, namely, to raise the Supplies for the War, and for establishing the Peace.

The Acts accordingly did raise the necessary Supplies, and prior to the Peace of Utrecht, in 1713, they produced by their daily and common operation, the sum of £. 1,266,876 which was a very handsome present from the Port of London, over and above its due share of the public burthens. I have already shewn, that no particular duty is responsible for the money which it was employed to borrow, and that the terms of continuance of duties, under the old system, were mere nominal continuations, not intended by the Legislature to govern the actual duration of the duties. The continuations of the duties therefore for 32 years, and to perpetuity, as well as the incumbrances, are entirely out of the present question, which respects only the actual duration of the duties.

Now, as the ends of the Acts of the 8 and 9 Anne were compleatly answered, by contributing towards the Supplies for prosecuting her Majesty's War and establishing the Peace, these

these Acts became Null and Void in the year 1713, and of course, all the money which the Executive Power has raised as a five shillings duty on Coals since that period, has been exacted without either Law or Equity.

As no real duty on Coals, Culm, and Cinders, subsisted in the years 1779 and 1782, the charges made on account of that five shillings duty, for the 5 per cent. Imposts granted at these periods, have likewise been levied without Law or Equity.

As the purposes of the Acts for the Churches were compleatly answered, a full indemnification having been made for the expence of the local benefits conferred, these Acts became Null and Void in the year 1731, and of course all the money raised as a duty for Churches at the Port of London by the Executive Power since that period, has been exacted without either Law or Equity.

As no real duty for Churches subsisted in the years 1779 and 1782, the charges made on account of that duty for the 5 per cent. Imposts granted at these periods, have also been exacted without Law or Equity.

As no real duties on Coals, Culm. or Cinders subsisted in the year 1787, and as the Legislature

ture authorised the fractions of the totals of real duties only, to be raised to integers at the time of Consolidation; the Consolidation Act, so far as relates to the eight-twentieths of a penny added, to raise the fractions of the Coal Contribution to an integer, is Null and Void.

As no real duties on Coals, Culm, and Cinders, subsisted in the year 1787; as the Legislature could only mean to consolidate real duties, and not fictitious taxes or illicit exactions; and as the Legislature was from the extraordinary nature of the case, obliged to confide in others, with regard to the general process of Consolidation; the Consolidation Act, so far as respects the contributions on Coals, Culm, and Cinders, is to all intents and purposes Null and Void, and all the money now raised as duties on Coals, Culm, and Cinders, by the Executive Power, under any pretext whatever, is exacted without Law or Equity.

The duty incumbent on the Executive Power, in regard to the execution of the Laws, appears by the Coronation Oath, wherein the Archbishop or Bishop puts the question:—
 “ Will you to your power cause Law and Justice in mercy, to be executed in all your Judgments?”

To

To which the King or Queen answers, "I will." This is the Criterion by which we are to judge of the conduct of Administration, who alone are deemed responsible, it being a wise maxim of our Government, "That the King can do no wrong," and as that maxim cannot be more properly applied, than in a case of Revenue with which it is well known, the King never interferes. By that Criterion we are to judge of the conduct of Administration, in regard to the Coal exactions.

The Acts 8 and 9 Anne, granted the Coal Duties for the sole purpose of raising Supplies to prosecute the then War, and establish a Peace, which accordingly was established in 1713; but Administration have exacted the duties to the present time for other purposes, expressly contrary to both the words and meaning of the Statutes. Hence it follows, that Law and Justice have been executed without mercy, and that Administration have prostituted the Executive Power.

The Acts for the 50 Churches, granted the three shillings duty on Coals, to indemnify the Nation for the expence it incurred on account of the local benefit. That indemnification was made good in 1731, yet Administration have exacted the duty until the present day, contrary to the express meaning of the Legislature, and

and levied as much money as might have indemnified the expence of *Thrae Hundred and Seventeen Churches*, instead of the *Fifty Churches*, authorised by the Acts. Hence it is evident, that Law and Justice have been executed without mercy, and that the Administration in that instance likewise have prostituted the Executive Power.

The criterion will in like manner, judge of the conduct of Administration in regard to the charges for the general Imposts 1779 and 1782 which make no mention of Coals, and which could not apply where no real duty existed. It will likewise so judge of their conduct in suffering the fractions in the total of the fictitious duty on Coals to be raised to an integer, by the super-addition of eight twentieths; and it will also in the same manner judge of their conduct, in suffering their illicit exactions on Coals, Culm, and Cinders, to be foisted into the Consolidation Act, which the Legislature could only have meant to include the Consolidated Branches of legal duties, and not the Consolidated Branches of unjust and illicit exactions. It therefore follows, that in order to abolish the present exactions on Coals, Culm, and Cinders, nothing more is wanted than that the Executive Power should relinquish these charges, which are evidently contrary

ry to Law, Justice, and Humanity; and abide by its indispensable duty, which directs it to cause Law and Justice to be executed with mercy. For this end, a Petition might be presented to his Majesty, but I would rather recommend an Application to the Legislature, which seeing the injury the people have sustained, may establish checks to prevent the like in future.

This is a case which requires no evidence to be adduced. The Shop Tax was just in principle, because it extended over the whole kingdom, and was only objectionable on account of its partial operation in the Metropolis, in which case, it was proper to state the particulars of the fact. But the Coal Acts bear their own condemnation in their foreheads. They shew that the exaction is made only on a small portion of the Kingdom, while the Nation at large remains perfectly free from the burthen. It is therefore, at this day, unjust in the extreme, both in principle and operation; and being *absolute unmixed injustice*, it cannot be sanctioned by any Constituted Authority under the British Constitution.

As the Nation at large is absolutely free from all duty whatever to the King on Coals, Culm, and Cinders, and as all the great Foundries, and other large Manufactories which
demand

demand such Fuel, flock to those parts of the Kingdom which are not laid under Contribution; it is probable that the half Million now levied, is exacted from only one fifteenth, or one twentieth part of the whole quantity of Coals consumed in Great-Britain. But supposing it to be raised from one twelfth part, the produce would in the year 1789, have amounted to £. 6,623,028 provided the exaction had extended over the whole kingdom; because that sum is twelve times £. 551,919 being the produce of the local Coal contribution for that year, as appears by Appendix (A) No. I. to the Report from the Select Committee of Finance of 1791. Now, as the whole Excise Revenue of the Kingdom appears by that Report to be £. 6,551,105 for the year 1789, it would follow, that as the local Coal duties have been exacted, we ought not in justice to have had an Exciseman, either in the Cities of London or Westminster, or within twenty miles round them during the last fifty years; it being necessary that either the system of Excise, or the system of local Contributions should be exterminated from these quarters before the lost Equilibrium of substantial Justice can be restored.

As the pretended duties of Customs in question attach on Home Commodities, they are Excise duties in disguise; but, as London
Coals,

Coals, Culm, and Cinders, are not articles of Merchandize sent to the public market, to stand a competition with duty-free Coals, Culm, and Cinders, from other places; the Inhabitants of the Metropolis have been all along subjected to the grievous imposition, without being sensible of their loss, although the duty is upwards of one hundred per cent. of the prime cost.

It would appear by the King's Speech, that Parliament "will find ample resources for effectually defraying the expence of vigorous preparations from the excess of the actual Revenue, beyond the ordinary Expenditure." Of that ordinary Expenditure, there is no less than one million which is not *necessary* Expenditure, as it is only set apart for the reduction of the National Debt. If no new Taxes should be imposed, and if the excess of the actual Revenue beyond the ordinary Expenditure should all go towards defraying the expence of the present warlike preparations, Parliament will be obliged to apply only part of that million in future to the reduction of the Debt, as the Abolition of the local Contribution, will diminish the Revenue above Half a Million.

In such a case some public men might possibly put the question to themselves, whether it

would be most eligible to forego the credit of paying off the annual million, or hazard their reputation by paying it through the means of depredations on the Metropolis? I trust, however, that for the sake of Justice and Humanity, as well as the honour of the Nation, Parliament will save any one the trouble of deciding a point, which could only be a question with the most abandoned and profligate of the human kind.

Hitherto I have shewn the produce of the Coal contributions at the Port of London, for five years, from 1785 to 1790, which at an average was £.922 per day; but the quantities of Coals Imported, are now greatly encreased.

In the year 1791, there were Imported into the Port of London, 824,990 Chalders of Coals, at 8s. 10d.; 2501 Tons of Coals, at 7s.; 55 Chalders of Culm, at 4s. 5d.; and 6,852 Chalders of Cinders, at 5s. 6d., each Chalder containing 36 Winchester Bushels, being in all £.367,141, which shews, that the Port of London is laid under a contribution of upwards of *One Thousand Pounds per day*, over and above its due share of the public burthens.

As the sum of £.367,141 per annum is taken out of the pockets of the people of this quarter for that local imposition, the capitals in trade
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are proportionably diminished. The capitals of Glass Works, Chymical Works, Foundries, Breweries, and many other branches of Manufacture, suffer considerably; and the Inhabitants in general, not only pay eight shillings and ten-pence per chalders on Coals, for their domestic purposes, but are also subjected to an enhanced price for Beer, Soap, Candles, Glass Wares, Iron Wares, Copper Wares, and other articles, of which the Manufacture demands the use of Coals, Culm, or Cinders. It therefore follows, that the Trade of the Metropolis is not only cramped, but in a great degree driven to other parts of the Kingdom, where the capitals in trade are not diminished by a local contribution.

London is enveloped in a moist atmosphere. Damp bed-rooms, damp beds, and damp cloaths, hew down the human race like the Plague. Many are devoured by rheumatisms, fevers, colds, and consumptions, and some are absolutely starved. Even the middling ranks of people are deprived of more than one-third of the quantities of Coals, which a due attention to their health and comfort requires. Every bed-room ought to have a ventilator, and once a day a good fire, which gives activity to the ventilator, and carries off all damp and foul air.

Perhaps on this occasion, some men may lay a stress upon the Letter of the Law ; but, it is to be observed, that Englishmen are judged not by the letter, but by the spirit of the law. The Consolidation Act, so far as it involves the process of the Consolidation of the Duties, may breathe the spirit of a rapacious Minister ; but it has no share of the spirit of the Legislature, except where it consolidates the fair and equitable duties of the King. The British Constitution authorises us to construe the Acts of the Legislature agreeably to reason and justice, and the local transaction for the Churches having been faithfully closed sixty years ago, it cannot at this day be Law which says, that there is a King's duty on Coals at London, and not a King's duty on Coals at Newcastle, both places being within the same Kingdom, and equally liable to contribute towards the expence of Government. It is not necessary to consult the Statute Book to know, that the local exaction of *One Thousand Pounds per day* from the Port of London, over and above its due share of the public burthens, is levied without the authority of Law, because nothing that is contrary to reason and justice, can be consonant to Law.

The light which arose about the year 1786, upon taking to pieces the old system, and erecting the new, exposed to men in office the various abuses, which in the course of time had
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crept into the Revenue Department; but that light served chiefly to shew how to augment and multiply abuses, and conceal them from the public eye. The new system has a fair outside, and so far as the Legislature had an opportunity to judge of its merits, may be unexceptionable; but within, it resembles a crazy ship, returned from a long voyage to be repaired, and which, through the perfidy of the carpenter, again puts off to sea in a worse condition than ever, labouring with the disadvantages of both old and recent leaks, which drown many, and threaten destruction to the greater part of the crew. Through the abuses on the single article of Coals, much comfort has been withheld from even the middling ranks of people in the Metropolis and Neighbourhood. Among both the middling and the lower orders, much sound health has been broken down, and many have been untimely driven to the other World, to acquaint the Inhabitants there of the injustice and oppression which reign upon the Earth.

That light which arose from the minute investigation of the various branches of Public Revenue, ought to have been employed for the adjustment of the Taxes which had been crowded and enflamed by a tedious expensive and unsuccessful War. But in vain did that light shine for alleviating the distresses of the people.

people. Our foreign War no sooner ended, than our War of Taxes began ; nor could the enormous balance of a Million per annum in the Treasury, save us from fresh burthens.

The poor and oppressed were told of our inexhaustible Resources, flourishing Commerce, growing Revenue; and prodigious Balance, as if the rich and fertile Island of Jamaica, and the costly Cargoes it annually sends to sea could be a cogent proof, that its miserable Inhabitants were easy, comfortable, independent, and happy.

The Taxes were not adjusted—they were augmented---they were multiplied---they were extorted with a rigour unknown to former times, and private contributions having been stated to Parliament as permanent Revenue, the sum of One Thousand Pounds per day of the private property of the Port of London, has ever since the year 1786, been applied towards the discharge of the National Debt, instead of having been abolished on an adjustment of the Taxes, which it was the indispensable duty of public men to have seen performed at that period. Through this misconduct, the private property, or capitals of those who purchase Coals brought to the Port of London, have suffered a diminution of about £. 2,246,000 since the 5th of July, 1786, on the single article of
Coals.

Coals. The Peace and Welfare of the Country demand, that as fast as Evils appear they should be removed ; but experience shews, that the more enlightened we become to see Abuses, the more these Abuses are augmented and multiplied. Eight private Contributions on London, above its encreased Public Burthens, are not merely unjust, but insufferable. Most of the States in Europe are convulsed through Oppression of the Poor, but our Ministers shut their ears against the important lesson, and boast of Revenue wrung from the Hungry and the Indigent.

At this hour, when men are making public confessions of their Faith, I take the opportunity to declare, that I venerate the British Constitution, and most firmly believe, that both the King and the Heir Apparent, were it in their power, would diffuse Peace, Comfort, Happiness and Independence, through all ranks and descriptions of Men in the Kingdom. But I rest not with mere professions. My labours for years have been directed towards the removal of a number of those evils, which have sown the seeds of that discontent and disaffection so loudly complained of ; and it is alone owing to the enemies of the King, Constitution, and People, that many of the abuses which I had pointed out, have not, long ere now, been entirely eradicated. The real friends of his Majesty, who desire to see the Throne established
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in righteousness, will not fail to carry these serious and important truths to the Royal ear.

The British Constitution being founded on the eternal principles of Justice, nothing can be Law that is unjust. In order to declare an exaction to be without the authority of Law, it is only necessary to prove, that it is unjust. In some cases the justice of an exaction may be doubtful, and in all such cases it is incumbent on Administration, to submit the point to Parliament. But the injustice of the exaction on Coals, Culm, and Cinders, is established by mathematical demonstration. It is *palpable unmixed injustice*, and therefore we can with certainty declare, that the exaction is totally destitute of the sanction of Law. They are either very wicked, or very ignorant of Law, and very unfit to hold the high offices of this Country, who make a British Act of Parliament the instrument of injustice.

Although I have freely delivered my sentiments on the various parts of this important subject, I hope it may be understood, that the Grand Question depends not on any matter of opinion in regard to points of Law. It is not whether the exaction has been levied with or without Law? It is simply, Whether or not has the Port of London been laid under an unjust contribution? When that fact is established,

blished, the principle of Justice ought doubtless to be the basis of an Application to Parliament, for an abolition of the exaction.

As nothing but the spur of *necessity* at the worst of times gave operation to the Acts under the reigns of William III. and Anne, imposing the local duties on Coals, Culm, and Cinders; and as the national balance at this time is a *demonstration* that no such *necessity* now exists, there is no occasion to enquire whether the exaction be a partial or an impartial duty? It is not a duty of any description. Your whole property is as much the King's due as any part of it which has been exacted under the pretext of a Duty on Coals, Culm, and Cinders. You are therefore, in the case of an Application, as certain of obtaining redress, as that the Constitution of England, which protects your property, exists; it being an absolute impossibility that the English Constitution, and an avowed local Contribution on the Port of London, to the amount of One Thousand Pounds per day, against reason, justice, and humanity, can stand together.

The promulgation of these truths having been purposely deferred until the Meeting of Parliament, Redress may be obtained before the public have time to brood over this particular

cular subject of their misfortunes, and the Legislature will have the glorious opportunity of convincing the people, that the British Constitution, under its present form, is a sure protection of the property of the subject.

The public and private character of Mr. Charles Wellstead, Acting Collector of the Coal Contribution at the Port of London, stand high in the estimation of all who know him. If, on the abolition of that exaction, he does not get an Office as lucrative, and more honourable, I trust that London and Westminster will use their interest with the King, or the Minister, in his behalf.

As soon as this Paper comes from the Press, I shall send a copy of it to Mr. Alderman Skinner, with my humble Opinion, that it will be necessary that the Inhabitants of London, both collectively and individually, should forthwith apply to the Legislature for redress; and that the London Petitions should be supported by Applications from the City of Westminster, and all the neighbouring Cities and Towns which are likewise subject to the Contribution.

It is a great relief to my mind, that I now commit the care of this important Matter to the hands of some of the most enlightened,
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wife, generous, and just, on the face of the
Globe, who will feel it to be the Cause of Hu-
manity, the Cause of the Poor, and the Cause
of GOD.

DAVID HARDIE.

No. 21, Great Russell-street, Bloomsbury.
December 24, 1792.